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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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In re:

BED BATH & BEYOND INC., *et al.*,¹

Debtors.



Order Filed on November 27, 2024
 by Clerk
 U.S. Bankruptcy Court
 District of New Jersey

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**ORDER SUSTAINING PLAN ADMINISTRATOR'S
 NINTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS
(Reclassified Gift Card/Merchandise Credit Claims No. 7)**

The relief set forth on the following pages, numbered two (2) through four (4), is

ORDERED.

DATED: November 27, 2024

Honorable Vincent F. Papalia
 United States Bankruptcy Judge

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S NINTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS (RECLASSIFIED GIFT CARD/MERCHANDISE CREDIT CLAIMS NO. 7)

Upon the objection (the "Objection")¹ of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, seeking entry of an order (this "Order") reclassifying the claims identified on the attached **Exhibit 1** (the "Reclassified Claims" or "Disputed Claims"); and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained.
2. The Disputed Claims set forth on the attached **Exhibit 1** are hereby reclassified as general unsecured claims.
3. The Claims and Noticing Agent is authorized to modify the Claims Register to

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S NINTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS (RECLASSIFIED GIFT CARD/MERCHANDISE CREDIT CLAIMS NO. 7)

reflect the relief granted by this Order.

4. Nothing in this Order shall affect any party's rights with respect to the Disputed Claims as reclassified, and all parties' rights with respect to such claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's rights to object in the future to any Disputed Claim on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Nothing in this Order shall be deemed (i) an admission as to the validity of any claim or as an allowance of any claim; (ii) a waiver of the Debtors' or Plan Administrator's rights to dispute any claim, including the claims set forth on **Exhibit 1** hereto, on any grounds, including, but not limited to, pursuant to section 502(d) of the Bankruptcy Code; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any claim is of a type referenced or defined in this Objection; (v) a waiver or limitation of any of the Debtors' or Plan Administrator's rights under the Plan, the Bankruptcy Code, or applicable law; or (vi) a waiver of any other substantive objection to the Disputed Claims.

6. Each Disputed Claim and the objections by the Plan Administrator thereto, as set forth on **Exhibit 1** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant whose claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S NINTH
OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS
(RECLASSIFIED GIFT CARD/MERCHANDISE CREDIT CLAIMS
NO. 7)

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

Exhibit 1 to Exhibit A

List of Disputed Claims

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
1	KOOUGH, NANCY MARIE	7/19/2023	14295	BBBY Management Corporation	Secured Admin 503(b)(9) Priority GUC Total	\$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
2	Korte, Eugene	7/12/2023	12741	Bed Bath & Beyond of California Limited Liability Company	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$25.00 \$0.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
3	Koury, Megan	10/20/2023	18026	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$200.00 \$0.00 \$0.00 \$0.00 \$200.00 \$400.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$400.00 \$400.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
4	Kowalczuk, Angela	5/12/2023	874	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
5	Kowalski, Stacey Kendra-Sue	7/24/2023	14822	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$488.52 \$488.52 \$0.00 \$977.04	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$977.04 \$977.04	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
6	Kruse, Ryan	7/3/2023	8349	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$48.57 \$0.00 \$48.57	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$48.57 \$48.57	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
7	Kuffel, Christine	7/11/2023	18821	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$75.00 \$75.00 \$0.00 \$150.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$150.00 \$150.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
8	Kumar Paidi, Sai Chaitanya	6/29/2023	7092	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$185.00 \$0.00 \$0.00 \$0.00 \$0.00 \$185.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$185.00 \$185.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
9	Kumari, Kiran	5/4/2024	19892	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 \$100.00 \$0.00 \$200.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$200.00 \$200.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
10	Kunsman, Paula	6/20/2023	7219	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$174.46 \$0.00 \$0.00 \$0.00 \$0.00 \$174.46	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$174.46 \$174.46	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
11	Kuriga, Samantha	7/4/2023	9195	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$25.00 \$0.00 \$0.00 \$25.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
12	Kurunathan, Sonia	6/19/2023	4925	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$150.00 \$0.00 \$0.00 \$0.00 \$0.00 \$150.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$150.00 \$150.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
13	Labib, Christine	9/1/2023	16828	Bed, Bath & Beyond of Manhattan, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$285.29 \$0.00 \$0.00 \$0.00 \$0.00 \$285.29	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$285.29 \$285.29	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
14	LaCava, Brittany	6/13/2023	5217	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$150.00 \$0.00 \$0.00 \$150.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$150.00 \$150.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
15	Laidlaw, Kathy Anne	6/14/2023	4696	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$25.00 \$0.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
16	Laine, Kassandra	7/6/2023	11094	BBB Value Services Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
17	Lam, Hanh	6/30/2023	7111	Bed Bath & Beyond of California Limited Liability Company	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
18	Lam, Tiffany	7/17/2023	13949	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$400.00 \$0.00 \$0.00 \$0.00 \$0.00 \$400.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$400.00 \$400.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
19	Lamb, Chandler	5/9/2023	425	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$350.00 \$0.00 \$0.00 \$350.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$350.00 \$350.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
20	Lambert, Karen	7/25/2023	14991	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
21	Lambert-Johnson, Stacy	6/26/2023	5989	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$150.00 \$0.00 \$150.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$150.00 \$150.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
22	Lang, Seow Huey	7/1/2023	7817	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated \$0.00 \$0.00 \$0.00 \$20.00 \$20.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$20.00 \$20.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
23	Langley, Annie	3/10/2024	19623	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$50.00 \$0.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
24	LaPietra, Tracy	7/6/2023	9672	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$25.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
25	Lau, Rochelle	7/1/2023	7980	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$180.00 \$0.00 \$0.00 \$180.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$180.00 \$180.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
26	Laughton, Sarah	6/19/2023	4289	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
27	Lavelly, Kathleen Smith	6/17/2023	4590	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$200.00 \$200.00 \$0.00 \$0.00 \$400.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$400.00 \$400.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
28	Law, Lynita	6/24/2023	6089	Bed Bath & Beyond Inc.	Secured	\$1,000.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$1,000.00	
					Total	\$1,000.00	Total	\$1,000.00	
29	Leach, Brian Thomas	6/4/2023	5932	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$50.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$50.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$100.00	
					Total	\$100.00	Total	\$100.00	
30	LeBaron, Lori	6/7/2023	3953	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	Unliquidated	Priority	\$0.00	
					GUC	\$500.00	GUC	\$500.00	
					Total	\$500.00	Total	\$500.00	
31	Lebel, Miranda Kathleen	12/22/2023	18948	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$200.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$200.00	
					Total	\$200.00	Total	\$200.00	
32	Lee, Abbi M	7/10/2023	10584	Buy Buy Baby, Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$150.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$150.00	
					Total	\$150.00	Total	\$150.00	
33	Lee, Ashley R.	6/11/2023	5824	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	Unliquidated	503(b)(9)	\$0.00	
					Priority	\$25.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$25.00	
					Total	\$25.00	Total	\$25.00	
34	Lee, Cathy	6/23/2023	7105	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$250.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$250.00	
					Total	\$250.00	Total	\$250.00	
35	Lee, Deockju	12/11/2023	18783	Bed Bath & Beyond Inc.	Secured	\$100.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$100.00	
					Total	\$100.00	Total	\$100.00	
36	Lee, Joohee	6/20/2023	4971	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$201.98	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$201.98	
					Total	\$201.98	Total	\$201.98	

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
37	Lee, Younghwa	5/22/2023	2118	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$250.00 \$0.00 \$0.00 \$0.00 \$0.00 \$250.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$250.00 \$250.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
38	Lee, Younghwa	7/12/2023	13099	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$300.00 \$0.00 \$0.00 \$0.00 \$300.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$300.00 \$300.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
39	Leef, Mary	7/8/2023	10764	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$55.00 \$0.00 \$55.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$55.00 \$55.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
40	Lehto, Julie	5/21/2023	1905	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$317.50 \$0.00 \$317.50	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$317.50 \$317.50	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
41	Lenhart, Jaime	7/5/2023	9986	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$100.00 \$0.00 \$0.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
42	Leon, Vianey	7/6/2023	10108	Bed Bath & Beyond of Palm Desert Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$25.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
43	Leopizzo, Maria	7/12/2023	12762	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$75.00 \$0.00 \$0.00 \$75.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$75.00 \$75.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
44	Lewis, Donna	7/9/2023	10349	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 Unliquidated \$150.00 \$150.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$150.00 \$150.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
45	Lewis, Mary	7/22/2023	14630	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
46	Limkar, Ravi	6/26/2023	6066	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$100.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$100.00	
					Total	\$100.00	Total	\$100.00	
47	Linares, Mariane Moreira	6/16/2023	4738	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$50.00	
					Total	\$50.00	Total	\$50.00	
48	Lisius, Jennifer	7/14/2023	13007	Buy Buy Baby, Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$786.38	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$786.38	
					Total	\$786.38	Total	\$786.38	
49	Litaker, Lesley	7/1/2023	7667	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$61.29	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$61.29	
					Total	\$61.29	Total	\$61.29	
50	Litz, Danielle	7/3/2023	12877	Buy Buy Baby, Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$100.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$100.00	
					Total	\$100.00	Total	\$100.00	
51	Liu, Ling	6/8/2023	4521	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$150.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$150.00	
					Total	\$150.00	Total	\$150.00	
52	Loeb, Paula U.	7/28/2023	15268	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$171.99	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$171.99	
					Total	\$171.99	Total	\$171.99	
53	Loesch, Justin	11/27/2023	18593	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$100.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$100.00	
					Total	\$100.00	Total	\$100.00	
54	Low, Erika	11/13/2023	18369	Bed Bath & Beyond Inc.	Secured	\$25.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$25.00	
					Total	\$25.00	Total	\$25.00	

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Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
55	Lucarz, Bernadeta Maria	7/23/2023	14681	Bed Bath & Beyond of Lincoln Park Inc.	Secured Admin 503(b)(9) Priority GUC Total	Unliquidated \$470.00 Unliquidated Unliquidated \$0.00 \$470.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$470.00 \$470.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
56	Lucas, Jenn	2/18/2024	19489	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
57	Luersen, Gary	7/31/2023	15298	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 Unliquidated \$25.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
58	Luna, Rebeca E	7/28/2023	15264	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$25.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
59	Lunney, Taylor	6/19/2023	4624	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$75.00 \$0.00 \$0.00 \$0.00 \$0.00 \$75.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$75.00 \$75.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
60	Lusk, Kristin	6/25/2023	5729	BBB Value Services Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$50.00 \$0.00 \$0.00 \$0.00 \$50.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
61	Lynn, Pamela	7/5/2023	9278	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$40.00 \$40.00 \$0.00 \$0.00 \$80.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$80.00 \$80.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
62	Lynn, Roberta	5/25/2023	2582	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
63	Macias, Amalia	7/18/2023	14178	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 \$0.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
64	Madden, Vivian D	6/16/2023	4202	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$50.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
65	Madrid, Genevieve	6/13/2023	4870	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$25.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
66	Mahapatra, Satyabrata	6/9/2023	5788	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$320.00 \$0.00 \$0.00 \$0.00 \$0.00 \$320.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$320.00 \$320.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
67	Maharjan, Sapan	2/7/2024	19419	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$450.00 \$0.00 \$450.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$450.00 \$450.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
68	Mahmood, Mujahid	7/9/2023	10019	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$25.00 \$0.00 \$0.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
69	Malik, Aquilah Nafeesah	6/22/2023	5398	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 \$0.00 \$0.00 \$200.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$200.00 \$200.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
70	Manella, Allison	1/16/2024	19231	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$40.00 \$0.00 \$0.00 \$0.00 \$0.00 \$40.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$40.00 \$40.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
71	Mangal, Rahul	9/26/2023	17373	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$350.00 \$0.00 \$350.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$350.00 \$350.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
72	Manning, Christine	11/21/2023	18481	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$50.00 \$0.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

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#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
73	Manoj, Juliana	5/17/2023	1541	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$29.86	Priority	\$0.00	
					GUC	\$0.00	GUC	\$29.86	
					Total	\$29.86	Total	\$29.86	
74	Mapp, Rachel Elizabeth	7/31/2023	15459	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	Unliquidated	Priority	\$0.00	
					GUC	\$100.00	GUC	\$100.00	
					Total	\$100.00	Total	\$100.00	
75	Maravilla, Alexandra Joannie Caroline	7/10/2023	10795	BBB Value Services Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$50.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$50.00	
					Total	\$50.00	Total	\$50.00	
76	Marcia, Sandy	6/8/2023	3924	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$250.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$250.00	
					Total	\$250.00	Total	\$250.00	
77	Marhyan, Michael	1/16/2024	19227	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$650.26	503(b)(9)	\$0.00	
					Priority	\$650.26	Priority	\$0.00	
					GUC	\$0.00	GUC	\$1,300.52	
					Total	\$1,300.52	Total	\$1,300.52	
78	Mark, Julie	3/29/2024	19721	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$50.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$50.00	
					Total	\$50.00	Total	\$50.00	
79	Marmarou, Evelyn	4/16/2024	19801	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$334.14	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$334.14	
					Total	\$334.14	Total	\$334.14	
80	Marra, Eleanor	6/15/2023	7031	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$100.00	503(b)(9)	\$0.00	
					Priority	\$100.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$200.00	
					Total	\$200.00	Total	\$200.00	
81	Marrella, Gail	7/20/2023	14583	Bed Bath & Beyond Inc.	Secured	\$16.99	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$16.99	
					Total	\$16.99	Total	\$16.99	

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#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
82	Marroquin, Kaitlyn	6/21/2023	8513	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
83	Marshall, Linda Faye	7/14/2023	13027	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$25.00 \$0.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
84	Marsolais, Brian	6/26/2023	6057	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$41.23 \$0.00 \$41.23	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$41.23 \$41.23	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
85	Martin, Lauren	6/9/2023	4545	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$50.00 \$0.00 \$0.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
86	Martin, Letti	5/18/2023	1702	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
87	Martin-Stroubakis, Leesa Marie	7/3/2023	8121	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$37.33 \$0.00 \$0.00 \$0.00 \$37.33	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$37.33 \$37.33	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
88	MASON, NANCY	7/6/2023	10093	BBB Value Services Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$25.00 \$0.00 \$0.00 \$25.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$25.00 \$25.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
89	Massey, Loren Eugene	7/7/2023	11108	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$100.00 \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
90	Massey, Teresa	7/7/2023	10589	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100.00 Unliquidated \$0.00 \$100.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
91	Mata, Kayla	6/9/2023	5044	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$347.50 \$0.00 \$0.00 \$0.00 \$347.50	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$347.50 \$347.50	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
92	Mateescu, Mihaela	6/5/2023	5180	Bed Bath & Beyond of California Limited Liability Company	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$42.42 \$42.42 \$0.00 \$84.84	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$84.84 \$84.84	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
93	Mayer, Patricia J.	7/17/2023	14089	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$25.00 \$25.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
94	Mays, Ingrid	5/26/2023	2748	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$75.00 \$0.00 \$0.00 \$75.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$75.00 \$75.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
95	Mazovec, Donna	7/5/2023	9475	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
96	McCandless, Ashley	6/16/2023	4472	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$30.00 \$0.00 \$0.00 \$0.00 \$30.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$30.00 \$30.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
97	McCandless, Elizabeth	5/20/2023	1980	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
98	McClintock, Georgia	5/12/2023	1136	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$70.00 \$0.00 \$70.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$70.00 \$70.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
99	McClure, Dorothy	2/27/2024	19568	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$98.47 \$0.00 \$98.47	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$98.47 \$98.47	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Ninth Omnibus Objection (Reclassified Gift Card/Merchandise Credit Claims No. 7)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Asserted Claim Amount		Reclassified Claim Amount		Reason for Reclassification
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
100	McCoy, Romaine Irmitta	4/22/2024	19836	Bed Bath & Beyond of California Limited Liability Company	Secured	\$100.00	Secured	\$0.00	Claim is not entitled to administrative, priority or secured status. The Plan Administrator asks the Court to reclassify the claim as a general unsecured claim.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$0.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$100.00	
					Total	\$100.00	Total	\$100.00	